

**CONSOLIDATION OF THE
2004 MINISTER'S GUIDELINES
REGARDING THE ASSESSMENT
OF
FARM LAND
LINEAR PROPERTY
MACHINERY AND EQUIPMENT
AND RAILWAY PROPERTY**

2004 Alberta Farm Land Assessment Minister's Guidelines

2004 Alberta Linear Property Assessment Minister's Guidelines

2004 Alberta Machinery and Equipment Assessment Minister's Guidelines

2004 Alberta Railway Assessment Minister's Guidelines

2004 Alberta Construction Cost Reporting Guide

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Consolidation of the 2004 Minister's Guidelines Regarding Farm Land, Linear Property, Machinery and Equipment and Railway Assessment

1.000 DEFINITIONS

- (a) **Act** means the *Municipal Government Act* (RSA 2000, Ch.M-26)
- (b) **assessor** has the meaning given to it in the Act
- (c) **farming operations** has the meaning given to it in the Regulation;
- (d) **linear property** has the meaning given to it in the Act;
- (e) **machinery and equipment** has the meaning given to it in the Regulation;
- (f) **Minister** has the meaning given to it in the Act;
- (g) **municipality** has the meaning given to it in the Act;
- (h) **railway** has the meaning given to it in the Act.
- (i) **Regulation** means the *Matters Relating to Assessment and Taxation Regulation* (AR220/2004)

2.000 GENERAL

Pursuant to section 4(2) of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2004 Alberta Farm Land Assessment Minister's Guidelines*.

Pursuant to section 7 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2004 Alberta Railway Assessment Minister's Guidelines*.

Pursuant to section 8 of the Regulation, the assessor designated by the Minister must follow the procedures set out in the *2004 Alberta Linear Property Assessment Minister's Guidelines*.

Pursuant to section 9 of the Regulation, the assessor appointed by the municipality must follow the procedures set out in the *2004 Alberta Machinery and Equipment Assessment Minister's Guidelines*.

3.000 APPLICATION

Pursuant to sections 4, 7, 8, 9 in the *Matters Relating to Assessment and Taxation Regulation*, the Consolidation of the 2004 Minister's Guidelines regarding Farm Land, Linear Property, Machinery and Equipment and Railway Assessment consists of:

- (a) *Appendix I 2004 Alberta Farm Land Assessment Minister's Guidelines*,
 - (b) *Appendix II 2004 Alberta Linear Property Assessment Minister's Guidelines*,
 - (c) *Appendix III 2004 Alberta Machinery and Equipment Assessment Minister's Guidelines* ,
 - (d) *Appendix IV 2004 Alberta Railway Assessment Minister's Guidelines*, and
 - (e) *Appendix V 2004 Construction Cost Reporting Guide*,
- and are referred to collectively as the Minister's Guidelines.

4.000 HEADINGS

The headings do not form part of the Minister's Guidelines and are shown for convenience only.

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APPENDIX I

2004
ALBERTA
FARM LAND ASSESSMENT
MINISTER'S GUIDELINES

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2004 ALBERTA FARM LAND ASSESSMENT MINISTER'S GUIDELINES

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1.001

DEFINITIONS

In the *2004 Alberta Farm Land Assessment Minister's Guidelines*,

- (a) **agricultural use value** has the meaning given to it in the Regulation;
- (b) **Act** means the *Municipal Government Act* (RSA 2000 Ch.M-26);
- (c) **assessment year** has the meaning given to it in the Regulation;
- (d) **assessment year modifier** means the factor which is applied to the value of land used for farming operations in order to determine its value in the assessment year;
- (e) **assessor** has the meaning given to it in the Act;
- (f) **farming operations** has the meaning given to it in the Regulation;
- (g) **field** means a separately valued area within a parcel of land that is used for farming operations;
- (h) **Regulation** means the *Matters Relating To Assessment and Taxation Regulation* (AR 220/2004).

1.002

CALCULATION OF AGRICULTURAL USE VALUE

The agricultural use value of land used for farming operations shall be calculated by:

- (a) selecting the agricultural use value base rate from the table in Schedule A of the *2004 Alberta Farm Land Assessment Minister's Guidelines* to establish the property's agricultural use value base rate;
- (b) multiplying the agricultural use value base rate by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2004 Alberta Farm Land Assessment Minister's Guidelines* to determine the agricultural use value base rate per acre for the assessment year;
- (c) multiplying the agricultural use value base rate per acre, as determined in 1.002(b), by a Final Rating Factor prescribed in Schedule C of the *2004 Alberta Farm Land Assessment Minister's Guidelines* to determine the agricultural use value per acre for the field;
- (d) multiplying the agricultural use value per acre for the field, as determined in (c), by the number of acres in each field to determine the agricultural use value of the field;
- (e) adding together the agricultural use value for each field to determine the agricultural use value of the parcel;
- (f) multiplying the agricultural use value of the parcel by the Farm Service Centre Rating factor prescribed in Schedule D of the *2004 Alberta Farm Land Assessment Minister's Guidelines*.



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2.000 SCHEDULE A**2.001 AGRICULTURAL USE VALUE BASE RATE**

	Dry Arable Land	Dry Pasture Land	Irrigated Arable Land	Woodlot
Base Rate	350	350	450	135

3.000 SCHEDULE B**3.001 ASSESSMENT YEAR MODIFIER**

Assessment Year	Dry Arable Modifier	Dry Pasture Modifier	Irrigated Arable Modifier	Woodlot
2004	1.00	1.00	1.03	1.00

4.000 SCHEDULE C**4.001 FINAL RATING FACTOR**

The Final Rating Factors for dry arable land, dry pasture land and irrigated arable land are contained in Schedule 7 of the *1984 Alberta Assessment Manual*. The Final Rating Factors for Woodlot are contained in *Schedule 8: The Woodlot Assessment Manual*.

5.000 SCHEDULE D**5.001 FARM SERVICE CENTRE RATING FACTOR**

The Farm Service Centre Rating factors are contained in Schedule 7, Section 7.060.500 of the *1984 Alberta Assessment Manual*.